

## FORM IX.

Register of Certificates issued in Form VIII.

(See Rule 20.)

|   |                |   |                   | Renewals of Certificate in Form VIII. |                      |    |                                            |    |                      |    |                  |    |                      |    |                  |   |                      |    |                  |    |                      |    |                  |    |                      |    |                  |    |        |
|---|----------------|---|-------------------|---------------------------------------|----------------------|----|--------------------------------------------|----|----------------------|----|------------------|----|----------------------|----|------------------|---|----------------------|----|------------------|----|----------------------|----|------------------|----|----------------------|----|------------------|----|--------|
|   |                |   |                   | 19                                    | 19                   | 19 | 19                                         | 19 | 19                   | 19 | 19               | 19 | 19                   | 19 |                  |   |                      |    |                  |    |                      |    |                  |    |                      |    |                  |    |        |
| 1 | Dealer's name. | 2 | Dealer's address. | 3                                     | Registration Number. | 4  | Date of issue of certificate in Form VIII. | 5  | Date of application. | 6  | Date of renewal. | 7  | Date of application. | 8  | Date of renewal. | 9 | Date of application. | 10 | Date of renewal. | 11 | Date of application. | 12 | Date of renewal. | 13 | Date of application. | 14 | Date of renewal. | 15 | Remark |

*Note.*—The Sales Tax Officer shall initial against the date of issue and renewal of every certificate.

## FORM X.

Chalan.

(See Rule 22.)

## THE BOMBAY SALES TAX ACT, 1946

## XIII—OTHER TAXES AND DUTIES—D—OTHER ITEMS—SALES TAX.

Chalan of tax\* penalty composition money\* paid to.....

Treasury/Sub-treasury

Branch of the Imperial Bank of India, for the quarter ending .....

Reserve Bank of India.

| By whom<br>tendered. | Name and address of the dealer<br>on whose behalf money is paid<br>and registration number. | Payment on<br>account of. | Amount (to be<br>entered in figures). |
|----------------------|---------------------------------------------------------------------------------------------|---------------------------|---------------------------------------|
| 1                    | 2                                                                                           | 3                         | 4                                     |
|                      |                                                                                             |                           | Rs. a. p.                             |
|                      | (a) Total Sales Tax payable .....                                                           |                           |                                       |
|                      | (b) Penalty under section 12 (3-A) .....                                                    |                           |                                       |
|                      | (c) Penalty under section 11 (5) .....                                                      |                           |                                       |
|                      | (d) Composition money .....                                                                 |                           |                                       |

Total :—Rs. .... Rupees.....  
(in words)

Signature of Dealer or depositor.

Dated .....

\* Enter Tax, Penalty and composition money separately.

**For Use In The Treasury.**

- I. Received payment of Rs. .... (Rupees .....  
                                               (in figures)                                                 (in words)

.....)

2. Date of entry .....

Treasurer.

Accountant.

Treasury Officer.  
Agent or Manager.

FORM X-A.

*Notice for payment of Tax due according to a Dealer's Return under Section 10 or Statement under rule 26-A (3).*

(See Rule 22-A.)

To

.....(dealer of) .....(address)

Registration No. ....

WHEREAS the return under section 10/statement under rule 26-A (3) for the quarter ended.....has been furnished by you (strike out the clause not applicable) without a receipted copy of the chalan showing payment of the amount of tax Rs.....which is due according to the return/statement (strike out the clause not applicable) with a receipted copy of a chalan showing payment of only Rs. .... as against the amount of tax of Rs. .... which is due according to the return/statement without payment of penalty at  $\frac{1}{2}$  per cent. for each month during which default in payment of tax continued, which will be Rs. .... up to 19 .....

You are hereby directed to pay the sum of Rs. .... (in words Rupees.....) into the Government Treasury at.....on or before (date) .....and to produce the receipted copy of the chalan in proof of payment before me on a date not later than the.....day of.....194 , failing which the said sum of Rs.....will be recoverable from you as an arrear of land revenue.



(Signed) .....  
Sales Tax Officer.

Dated .....

## FORM XI.

## Collection Register.

(See Rule 23.)

| Name and<br>Registered<br>No. of<br>dealer. | Address of<br>dealer. | Quarter<br>Number.<br><br>I<br>II<br>III<br>IV | Amount of<br>tax payable<br>according<br>to return. | Amount<br>paid. | Date of<br>payment and<br>treasury<br>chalan No. |
|---------------------------------------------|-----------------------|------------------------------------------------|-----------------------------------------------------|-----------------|--------------------------------------------------|
| 1                                           | 2                     | 3                                              | 4                                                   | 5               | 6                                                |
|                                             |                       |                                                |                                                     |                 |                                                  |

| Serial No. of<br>entry in<br>Form XII. | Serial No.<br>of entry<br>in<br>Form XV. | Period of<br>assessment |    | Date of<br>issue of<br>notice in<br>Form XIII<br>or<br>Form XIV. | Date of<br>issue of<br>notice in<br>Form XVII. |
|----------------------------------------|------------------------------------------|-------------------------|----|------------------------------------------------------------------|------------------------------------------------|
|                                        |                                          | From                    | To |                                                                  |                                                |
| 7                                      | 8                                        | 9                       | 10 | 11                                                               | 12                                             |
|                                        |                                          |                         |    |                                                                  |                                                |

| Balance<br>paid after<br>assessment. | Date and<br>Treasury<br>Chalan<br>Number. | Serial No.<br>of entry<br>in<br>Form XII. | Amount<br>refunded. | No. and<br>Refund<br>Payment<br>Order or<br>Refund<br>Adjustment. | Remarks. |
|--------------------------------------|-------------------------------------------|-------------------------------------------|---------------------|-------------------------------------------------------------------|----------|
| 13                                   | 14                                        | 15                                        | 16                  | 17                                                                | 18       |
|                                      |                                           |                                           |                     |                                                                   |          |

## FORM XII.

## Progressive Collection Register.

Month .....

(See Rule 24.)

| Serial<br>No. | (a) Chalan No.<br>(b) Refund<br>Adjustment<br>Order No.<br>(c) Recovered<br>by Collr. Ref.<br>No. | (a) Date of<br>payment.<br>(b) Date of<br>Order.<br>(c) Date of<br>Recovery. | Registration<br>certificate<br>No. | Name of<br>the dealer. | AMOUNT PAID.           |                        |                            |                            |
|---------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------|------------------------|------------------------|------------------------|----------------------------|----------------------------|
|               |                                                                                                   |                                                                              |                                    |                        | General Tax.           |                        |                            |                            |
|               |                                                                                                   |                                                                              |                                    |                        | $\frac{1}{2}$<br>anna. | $\frac{1}{2}$<br>anna. | $\frac{1}{2}$ per<br>cent. | $\frac{1}{2}$ per<br>cent. |
| 1             | 2                                                                                                 | 3                                                                            | 4                                  | 5                      | 6                      |                        |                            |                            |
|               |                                                                                                   |                                                                              |                                    |                        |                        |                        |                            |                            |

| AMOUNT PAID— <i>contd.</i> |                        |                          |                        |            |                                              |        |          |
|----------------------------|------------------------|--------------------------|------------------------|------------|----------------------------------------------|--------|----------|
| Special Tax.               |                        | Total<br>tax<br>payable. | Penalty under section. |            | Composition<br>money<br>under<br>section 26. | Total. | Remarks. |
| $\frac{1}{2}$<br>anna.     | $\frac{1}{2}$<br>anna. |                          | 11<br>(5)              | 12<br>(3A) |                                              |        |          |
| 7                          |                        | 8                        | 9                      |            | 10                                           | 11     | 12       |
|                            |                        |                          |                        |            |                                              |        |          |

## FORM XII-A.

(See Rule 26-A.)

To

The Sales Tax Officer,  
  
\_\_\_\_\_

I.....the holder of Registration  
Certificate No.....carrying on the business  
known as.....whereof the only/  
chief place of business within the jurisdiction of the Sales Tax Officer,.....  
.....in the district of.....is situated at  
Room/Flat No.....Name of Building.....  
Municipal No. of Building.....Ward/Locality.....  
.....Road.....Village.....  
Post Office.....Taluka.....

do hereby apply for permission to compound the general tax payable by me under  
clause (a) of section 6 (I) of the Bombay Sales Tax Act, by paying the lump sums  
determined in accordance with rule 26-A of the B. S. T. Rules.

2. The nature of my business is.....  
.....

3. My gross turnover during the year 19      -19      was Rs.....  
and that during.....months of the current year from 1st  
April 19      to.....was Rs.....

4. I do hereby undertake that I shall regularly furnish statements in Form XII-B  
and pay the amounts due accordingly by the due dates prescribed under section 10  
of the Act.

[Here state reasons.]

I solemnly declare that the above statements are true to the best of my knowledge  
and belief.

Date.....19      .

Signature.....



4. *Add—*

- (i) Ten per cent. of balance (X).....  
 (ii) .....per cent. of balance (X) .....

5.

Total ..

## 5A. Item 5 includes sales or supplies of goods as under :—

- (i) Despatched to places notified under proviso to section 6 (I) .....

- (ii) Remainder not so despatched .....

Total ..

## 6. Amount payable in respect of—

- (i) Item 5A (i) (1/64th part) Rs. ....  
 (ii) Item 5A (ii) (1/32nd part) Rs. ....

## 7. Gross turnover of Bullion and Specie .....

- (a) (i) Cost of freight or delivery when separately charged *Rupees.* .....

- (ii) Cash discount allowed when separately shown .....

- (iii) Value of goods returned within 3 months (Rule 5-B)....

Net Turnover ... Rs. ....

(b) Deductions under section 6 (3), Rule I, in respect of goods sold during the period :—

- (i) Under sub-clause (ii)—specified goods sold to the registered dealers.....

- (ii) Under sub-clause (iv)—(a) under rule 5A (1) (viii) ....

- (b) Under other clauses of rule 5A (1) .....

BALANCE.....(X) .....

(c) Balance (X) includes sales or supplies of goods as under :—

- (i) despatched to places notified under proviso to section 6 (I) .....

- (ii) Remainder not so despatched .....

(d) Amount payable in respect of:—

|                                             |                |
|---------------------------------------------|----------------|
|                                             | <i>Rupees.</i> |
| (i) Item 7 (c) (i) above is .....           |                |
| Less $\frac{1}{8}$ per cent. ....           |                |
| Balance Taxable .....                       |                |
| Tax payable at $\frac{1}{8}$ per cent. .... | Rs. ....       |

*Rupees.*

|                                     |  |
|-------------------------------------|--|
| (ii) Item 7 (c) (ii) above is ..... |  |
| Less $\frac{1}{4}$ per cent. ....   |  |
| Balance .....                       |  |

*Add—*

|                                                                                                           |          |
|-----------------------------------------------------------------------------------------------------------|----------|
| (i) Prices of goods utilised for purposes other than those specified in certificate of registration ..... |          |
| (ii) Value of stocks under sections 18 and 18A .....                                                      |          |
| Total Taxable .....                                                                                       |          |
| Tax payable at $\frac{1}{4}$ per cent. ....                                                               | Rs. .... |

*PART II.—Calculation of Special Tax.**Rupees.*

8. Gross turnover in respect of sale of goods specified in Schedule I during the quarter .....

*Rupees.**Less—*

9. (i) Cost of freight, delivery or installation on sales made during the quarter, when separately charged to customer ..  
.....
- (ii) Cash discount allowed during the quarter when separately shown .....
- (iii) Value of goods returned within 3 months (Rule 5-B) ....

Turnover ..  
\_\_\_\_\_*Less—*

10. Deductions under section 6 (3), Rule 1, on account of sales effected during the quarter—
- (a) under sub-clause (ii) specified goods sold to registered dealers .....
- (b) under sub-clause (iv) (1) under Rule 5-A (1) (viii) ....
- (2) Under other clauses of Rule 5A (1) .....

Balance (A) \_\_\_\_\_

11. Balance (A) includes sales and supplies as under :—  
 (i) despatched to places notified under proviso to section 6 (I)  
 .....  
 (ii) Remainder not so despatched.....

Total .....

12. Calculation of special tax payable :—

*Rupees*

- (i) Item No. 11 (i) above is .....Rs.  
 Less 1/33rd part .....  
 Balance Taxable .....  
 Tax at the rate of half of an anna in the rupee..... Rs.....  
 (ii) Item 11 (ii) above is .....  
 Less 1/17th part .....  
 Balance .....

Add—

- (i) Price of goods utilised for the purposes other than specified in  
 the certificate of registration .....Rs. ....

*Rupees*

- (ii) Value of stocks under sections 18 and 18A .....  
 Total taxable turnover .....  
 Tax at the rate of one anna in the rupee.....Rs.....

13. Total amount payable<sup>2</sup> as lump sum for General Tax and  
 Special Tax—

Part I, Item 6 (i).  
 Part I, Item 6 (ii).  
 Part I, Item 7 (d) (i).  
 Part I, Item 7 (d) (ii).  
 Part II, Item 12 (i).  
 Part II, Item 12 (ii)

14. Total amount payable as lump sum for general tax and as  
 special tax shown in Part I and Part II .....

15. Amount, if any, credited by Refund Adjustment Order ..  
 .....

16. Net amount payable.

17. Amount paid under Chalan No.....  
 dated.....(the chalan should be attached to  
 this return).

The above statements are true to the best of my knowledge and belief.

.....,  
 Signature,

Dated.....19 ,

no. Bk H 160—71a

## FORM XII-C.

(See Rule 26-A.)

To

The Sales Tax Officer,  
.....

I.....holder of Registration Certificate  
 No.....carrying on the business known as.....  
 whereof the only/chief place of business within the jurisdiction of the Sales Tax  
 Officer,.....in the district of.....is  
 situated at Room/Flat No.....Name of building.....  
 .....Ward/Locality .....  
 Road.....Village.....Post office  
 .....Taluka.....do state that I have  
 been permitted by the.....to compound  
 the general tax payable by me under clause (a) of section 6 (I) by paying lump  
 sums under rule 26-A. I do hereby apply for permission to pay the general tax  
 payable by me in future with effect from.....in accordance  
 with sub-section (3) of section 6 for the following reasons :—

[Here state reasons.]

My total purchases during the current year for.....months  
 from 1st April to.....were Rs.....and  
 my gross turnover during the same period was Rs.....

I solemnly declare that the above statements are true to the best of my knowledge  
 and belief.

Date.....

Signature.....

## FORM XIII.

Notice under Section 11 (2) of the Bombay Sales Tax Act, 1946.

(See Rule 27.)

To

(Name) .....

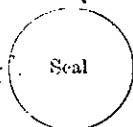
(Address) .....

Registration No. ....

Whereas I desire to satisfy myself that the returns furnished by you in respect of the period from ..... 19 ..... to ..... 19... are correct and complete, you are hereby directed to \*attend in person/or by\* an agent and to \*produce or cause to be produced any evidence on which you rely in support of the said returns

at ..... on .....  
(place) (date)

at .....  
(time)



(Signed) .....

Designation .....

Date.....

\*Strike out whichever is not required.

## FORM XIV.

Notice under Section 11 (4) (5) of the Bombay Sales Tax Act, 1946.

(See Rule 28.)

To

(Name) .....

(Address) .....

Registration No. if any .....

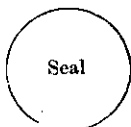
\*Whereas being a registered dealer you have not furnished by the prescribed date returns in respect of the period, .....

\*Whereas being liable to pay tax under the Bombay Sales Tax Act, 1946, in respect of the period ..... you have wilfully failed to apply under section 8 of the said Act for registration.

You are requested to attend in person or by an agent at .....  
(place)

on ..... at ..... and show cause as to  
(date) (time)

why you should not be assessed to tax in respect of the said period† and in addition to a penalty under sub-section (5) of section 11 of the said Act and produce such evidence as you wish.



(Signed) .....

Designation .....

Date .....

\*Strike out whichever is inapplicable.

† Delete if inapplicable.

## FORM XV.

Register of Cases instituted under Section 11 of the Bombay Sales Tax Act, 1946.

(See Rule 29.)

| Serial No. | Name of the dealer. | Period under assessment. | Date of issue of Form XIII or XIV | Form XVII.     |                                   | Amount of tax assessed. |
|------------|---------------------|--------------------------|-----------------------------------|----------------|-----------------------------------|-------------------------|
|            | Registration No.    |                          |                                   | Date of issue. | Date fixed for payment.           |                         |
| 1          | 2                   | 3                        | 4                                 | 5              | 6                                 | 7                       |
|            |                     |                          |                                   |                | (a) General Tax. (b) Special Tax. |                         |
|            |                     |                          |                                   |                |                                   |                         |

| Amount and penalty imposed, if any. | Amount paid before assessment. | Balance demanded in Form XVI | Amount paid after assessment before requisition is sent to Collector. | Date(s) of payment. | Tax, as modified on appeal/revision. |
|-------------------------------------|--------------------------------|------------------------------|-----------------------------------------------------------------------|---------------------|--------------------------------------|
| 8                                   | 9                              | 10                           | 11                                                                    | 12                  | 13                                   |
|                                     |                                |                              |                                                                       |                     | (a) General Tax. (b) Special Tax.    |
|                                     |                                |                              |                                                                       |                     |                                      |

| Penalty as modified on appeal/revision. | Amount for which requisition is sent to Collector. | Serial No. in the certificate Register. | Amount recovered through Collector. | Date of recovery. | Remarks. |
|-----------------------------------------|----------------------------------------------------|-----------------------------------------|-------------------------------------|-------------------|----------|
| 14                                      | 15                                                 | 16                                      | 17                                  | 18                | 19       |
|                                         |                                                    |                                         |                                     |                   |          |

## FORM XVI.

*Form of Order of Assessment under Section 11 of the Bombay Sales Tax Act, 1946.*

(See Rule 30.)

District .....

Registration No. ....

1. Year of assessment.....period of assessment .....

2. Name and address of the dealer .....

3. Location of places of business .....

4. (i) Account books produced .....

(ii) Method of accounting .....

As in dealer's  
Return.

As determined  
under section 11.

Turnover. Tax.

Turnover. Tax.

5. Gross turnover—

6. Deductions under section 6 (3) Rule 1—

(i) Value of the goods exempted under  
section 6 (3), Rule 1 (i).

(ii) Value of goods sold to registered  
dealers.

(iii) (1) Value of goods despatched or  
removed under Rule 5A (I) (viii).

(2) Value of goods exempted under  
other clauses of Rule 5A (I).

7. Balance A .....

8. Calculation of tax—

I. For Part of A relating to goods  
other than those specified in  
Schedule I and bullion and  
specie:—

(i) Despatched to places notified  
under proviso to section 6 (I)

|                                                                                                                | As in dealer's<br>Return. |      | As determined<br>under section 11. |      |
|----------------------------------------------------------------------------------------------------------------|---------------------------|------|------------------------------------|------|
|                                                                                                                | Turnover.                 | Tax. | Turnover.                          | Tax. |
|                                                                                                                | Rs.                       | Rs.  | Rs.                                | Rs.  |
| Less — 1/65th part                                                                                             |                           |      |                                    |      |
| Balance taxable                                                                                                |                           |      |                                    |      |
| Tax at the rate of $\frac{1}{4}$ anna in the<br>rupee .....                                                    |                           |      |                                    |      |
| (ii) Remainder not so despatched                                                                               |                           |      |                                    |      |
| Less 1/33rd part                                                                                               |                           |      |                                    |      |
| Balance                                                                                                        |                           |      |                                    |      |
| Add—                                                                                                           |                           |      |                                    |      |
| (i) Price of goods utilised for purposes<br>other than those specified in the<br>certificate of registration.— |                           |      |                                    |      |
| (ii) Value of stocks under sections 18<br>and 18A.                                                             |                           |      |                                    |      |
| Total taxable .....                                                                                            |                           |      |                                    |      |
| Tax at the rate of $\frac{1}{2}$ anna in the<br>rupee .....                                                    |                           |      |                                    |      |
| II. For part of A relating to bul-<br>lion and specie—                                                         |                           |      |                                    |      |
| (i) Despatched to places<br>notified under proviso to<br>section 6 (I).                                        |                           |      |                                    |      |
| Less— $\frac{1}{8}$ per cent.                                                                                  |                           |      |                                    |      |
| Balance Taxable.                                                                                               |                           |      |                                    |      |
| Tax at the rate of $\frac{1}{8}$ th per cent.                                                                  |                           |      |                                    |      |
| (ii) Remainder not so des-<br>patched.                                                                         |                           |      |                                    |      |
| Less— $\frac{1}{4}$ per cent.                                                                                  |                           |      |                                    |      |
| Balance                                                                                                        |                           |      |                                    |      |

|                                                                                                        | As in dealer's<br>Return. |      | As determined<br>under section 11. |      |
|--------------------------------------------------------------------------------------------------------|---------------------------|------|------------------------------------|------|
|                                                                                                        | Turnover.                 | Tax. | Turnover.                          | Tax. |
|                                                                                                        | Rs.                       | Rs.  | Rs.                                | Rs.  |
| <i>Add—</i>                                                                                            |                           |      |                                    |      |
| (i) Price of goods utilised for purpose other than those specified in the certificate of registration. |                           |      |                                    |      |
| (ii) Value of stocks under sections 18 and 18A.                                                        |                           |      |                                    |      |
| Total Taxable                                                                                          | ...                       |      |                                    |      |
| Tax at the rate of $\frac{1}{4}$ th per cent.                                                          | ...                       |      |                                    |      |
| III. For part of A relating to goods specified in Schedule I—                                          |                           |      |                                    |      |
| (i) Despatched to places notified under proviso to section 6 (i).                                      |                           |      |                                    |      |
| Less—1/33rd part                                                                                       | ...                       |      |                                    |      |
| Balance taxable                                                                                        | ...                       |      |                                    |      |
| Tax at the rate of $\frac{1}{2}$ anna in the rupee.                                                    |                           |      |                                    |      |
| (ii) Remainder not so despatched.                                                                      |                           |      |                                    |      |
| Less—1/17th part                                                                                       | ...                       |      |                                    |      |
| Balance                                                                                                | ...                       |      |                                    |      |
| <i>Add—</i>                                                                                            |                           |      |                                    |      |
| (i) Price of goods utilised for purpose other than those specified in the certificate of registration. |                           |      |                                    |      |
| (ii) Value of stocks under sections 18 and 18A.                                                        |                           |      |                                    |      |
| Total Taxable                                                                                          | ...                       |      |                                    |      |
| Tax at the rate of 1 anna in the rupee.                                                                |                           |      |                                    |      |
| 9. Total tax payable                                                                                   | ...                       |      |                                    |      |
| 10. Penalty payable under section 12 (3) (a).                                                          |                           |      |                                    |      |
| 11. Total amount of tax and penalty payable.                                                           |                           |      |                                    |      |

|                                      | As in dealer's<br>Return. |                    | As determined<br>under section 11. |      |
|--------------------------------------|---------------------------|--------------------|------------------------------------|------|
|                                      | Turnover.                 | Tax.               | Turnover.                          | Tax. |
|                                      | Rs.                       | Rs.                | Rs.                                | Rs.  |
| 12. Amount already paid with Return. |                           |                    |                                    |      |
| 13. Net balance due                  |                           |                    |                                    |      |
| 14. Assessment order                 |                           |                    |                                    |      |
|                                      |                           | (Signed).....      |                                    |      |
|                                      |                           | (Designation)..... |                                    |      |
| Dated .....                          |                           |                    |                                    |      |



## FORM XVI-A.

*Form of Order of Assessment under Section 11 of the Bombay Sales Tax Act, 1946, and Rule 26-A.*

(See Rule 30.)

District.....

Registration No.....

1. Year of assessment..... Period of assessment.....

2. Name and address of the dealer.....

3. Location of place of business.....

4. (a) Account books produced.....

(b) Method of accounting.....

5. Section and sub-section under which assessment made.....

|                                                                                               | As in the dealer's<br>return. |      | As determined<br>under section 11. |      |
|-----------------------------------------------------------------------------------------------|-------------------------------|------|------------------------------------|------|
|                                                                                               | Turnover.                     | Tax. | Turnover.                          | Tax. |
|                                                                                               | Rs.                           | Rs.  | Rs.                                | Rs.  |
| 6. Calculation of lump sum payable under rule 26-A—                                           |                               |      |                                    |      |
| (i) Value of goods purchased other than those specified in Schedule I and bullion and specie. |                               |      |                                    |      |

| As in dealer's<br>Return. |      | As determined<br>under section 11. |      |
|---------------------------|------|------------------------------------|------|
| Turnover.                 | Tax. | Turnover.                          | Tax. |
| Rs.                       | Rs.  | Rs.                                | Rs.  |

(ii) *Less : Deductions—*

(a) Value of goods exempted under section 6 (3) Rule 1 (i).

(b) Value of goods sold to registered dealers.

(c) (1) Value of goods despatched under rule 5-A.

(2) Value of goods sold under other clauses of rule 5-A (i).

Balance (X) ...

(iii) *Add—* 10 per cent. of Balance (X). ...(iv) *Add—* per cent. of Balance (X) ...

(v) Total on which lump sum is payable (A).

(vi) Portion A relates to Sales and Supplies of goods as under :—

(a) despatched to places notified under proviso to section 6 (i).

(b) Remainder not so despatched.

7. Amount of tax payable in respect of—

Item 6 (vii) (a) at 1/64th part. Rs. ....

Item 6 (vii) (b) at 1/32nd part. Rs. ....

8. (a) Bullion and Specie—

(i) Total value of the goods sold ...

(ii) Cash discount allowed during the quarter when separately shown.

|                                                                                              | As in dealer's<br>Return. |      | As determined<br>under section 11. |      |
|----------------------------------------------------------------------------------------------|---------------------------|------|------------------------------------|------|
|                                                                                              | Turnover.                 | Tax. | Turnover.                          | Tax. |
|                                                                                              | Rs.                       | Rs.  | Rs.                                | Rs.  |
| (iii) Value of goods returned within<br>3 months (rule 5-B).                                 |                           |      |                                    |      |
| Balance ...                                                                                  |                           |      |                                    |      |
| (b) Deductions under section 6 (3)<br>Rules 1 in respect of goods sold<br>during the period. |                           |      |                                    |      |
| (i) Under sub-clause (ii) specified<br>goods sold to registered dealers.                     |                           |      |                                    |      |
| (ii) Under sub-clause (iv) (1) under<br>rule 5-A (1) (viii).                                 |                           |      |                                    |      |
| (2) Goods sold under other clauses<br>of rule 5-A (i).                                       |                           |      |                                    |      |
| Balance ...                                                                                  |                           |      | X                                  |      |
| (c) Balance (X) includes sales or<br>supplies of goods as under—                             |                           |      |                                    |      |
| (i) Despatched to places notified<br>under the proviso to section 6 (i).                     |                           |      |                                    |      |
| (ii) Remainder not so despatched.                                                            |                           |      |                                    |      |
| (d) Amount payable in respect of—                                                            |                           |      |                                    |      |
| (i) Despatched to places notified under<br>proviso to section 6 (I).                         |                           |      |                                    |      |
| Less $\frac{1}{8}$ per cent. ...                                                             |                           |      |                                    |      |
| Balance taxable ...                                                                          |                           |      |                                    |      |
| Tax at the rate of $\frac{1}{8}$ th per cent.                                                |                           |      |                                    |      |
| (ii) Remainder not so despatched.                                                            |                           |      |                                    |      |
| Less $\frac{1}{8}$ per cent. ...                                                             |                           |      |                                    |      |
| Balance ...                                                                                  |                           |      |                                    |      |

| As in the dealer's<br>return. |      | As determined<br>under section 11. |      |
|-------------------------------|------|------------------------------------|------|
| Turnover.                     | Tax. | Turnover.                          | Tax. |
| Rs.                           | Rs.  | Rs.                                | Rs.  |

*Add—*

(i) Price of goods utilised for purpose other than those specified in the certificate of registration.

(ii) Value of stocks under sections 18 and 18-A.

Total Taxable ..

Tax at the rate of  $\frac{1}{4}$ th per cent.

Total tax payable as lump sum in lieu of General Tax.

9. Gross turnover of goods specified in Schedule I.

10. *Less—*

(i) Under sub-clause (ii) specified goods sold to registered dealers.

(ii) Under sub-clause (iv) (1) under rule 5-A (1) (viii) (2) under other clauses of rule 5-A (1).

11. Balance A ..

12. Balance A includes sales and supplies as under :—

(i) Despatched to places notified under the proviso to section 6 (I).

(ii) Remainder not so despatched ..

13. Calculation of the special tax payable.

(i) Item No. 12 (i) above.

*Less* 1/33 part.

Balance Taxable.

Tax payable at the rate of half an anna in the rupee.

(ii) Item No. 12 (i) is

*Less* 1/17th part,

Balance.

| As in dealer's<br>return. |      | As determined<br>under section 11. |      |
|---------------------------|------|------------------------------------|------|
| Turnover.                 | Tax. | Turnover.                          | Tax. |
| Rs.                       | Rs.  | Rs.                                | Rs.  |

Add—

(i) Price of goods utilised for purpose other than those specified in the certificate of registration.

(ii) Value of stocks under sections 18 and 18-A.

Total taxable turnover. ....

Tax at the rate of one anna in the rupee.

Tax payable as Special Tax ....

14. Total amount assessed including lump sum under Rule 26-A and Special Tax.

15. Amount of penalty payable—

(i) under section 12 (3A) ....

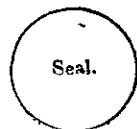
(ii) under section 11 (5) ....

16. Total due ....

17. Amount already paid with return ....

18. Net balance due ....

19. Assessment order ....



(Signed) .....

Dated, ....., 19

Designation .....

## FORM XVII.

*Final Notice of Assessment under Section 12 of the Bombay Sales Tax Act, 1946.*

(See Rule 31.)

To

.....(dealer) of.....  
 .....(address) Registration No. ....

1. \*In continuation of the notice in Form XIII/XIV served on you  
 on the ..... day of ..... 19.....

\*With reference to your petition of appeal/revision dated the .....  
 ..... day of ..... 19 before the

Assistant Commissioner,

Deputy Commissioner of Sales Tax,

Commissioner of Sales Tax,

Sales Tax Tribunal,

(i) The amount of tax payable by you has been finally assessed at  
 Rs. .... as shown in the table below :—

| Rate of<br>Tax. | Taxable<br>turnover. | Tax<br>assessed. | Amount<br>paid. | Balance<br>due. |
|-----------------|----------------------|------------------|-----------------|-----------------|
| 1               | 2                    | 3                | 4               | 5               |

Rs. a. p.   Rs. a. p.   Rs. a. p.   Rs. a. p.

(a) General tax for sales of,

(i) Goods other than those specified  
 in Schedule I and Bullion  
 and Specie.

$\frac{1}{4}$  anna .....

$\frac{1}{2}$  anna .....

(ii) Bullion and Specie

$\frac{1}{2}$ th per cent. ....

$\frac{1}{4}$ th per cent. ....

Total General Tax ..

(b) Special tax, for sales of goods  
 specified in Schedule I.

$\frac{1}{2}$  anna .....

1 anna .....

Total Special Tax payable ..

Amount of tax ..

\*Strike out whichever not applicable.

(ii) The penalty payable by you under section 12 (3A) for default in paying tax up to the ..... has been determined at Rs. ....

(iii) A penalty of Rs. .... has also been imposed on you under sub-section (5) of section 11.

2. You are hereby directed to pay the sum of Rs. .... (Rupees ..... ) (as shown in the table below) plus a further penalty of 3/4 per cent. on Rs. .... for every month during which the amount remains unpaid after the (end of month in which assessment is made), into the Government treasury at ..... on or before (date) ..... and to produce the receipt in proof of the payment before the undersigned not later than the ..... day of ..... 19 ..... failing which the said sum of Rs. .... (Rupees ..... ) together with the penalty as specified above will be recoverable from you as an arrear of land revenue.

3. Any appeal against the assessment must be presented to

\*Assistant Commissioner of Sales Tax

Deputy Commissioner of Sales Tax

Commissioner of Sales Tax

Sales Tax Tribunal

....., under section 21 of the Bombay Sales Tax Act, 1946, in the manner prescribed by the Bombay Sales Tax Rules, 1946, within sixty days from the passing of the order of assessment. The order of assessment was passed on the ..... 19 ..

| Tax payable.                  | Amount   | Amount | Balance |
|-------------------------------|----------|--------|---------|
| Penalty under section 12 (3A) | Assessed | paid   | Due     |
| Penalty under section 11 (5)  |          |        |         |

Total .....



Dated .....

Signed .....

Designation .....

\*Strike out whichever not applicable.

FORM XVII-A—[Deleted.]

FORM XVIII—[Deleted.]

## FORM XIX.

*Application for Refund of Sales Tax under Section 13 of the Bombay Sales Tax Act, 1946.*

(See Rule 35.)

To

The Commissioner,

.....

I, ....., carrying on the business known as ..... bearing registration certificate number ..... whose only/chief place of business in the district of ..... is, situated at ..... P. O. ...., pray for a refund of Rs. .... being the amount of excess tax paid by me <sup>\*in cash</sup> by Refund Adjustment Order payable at the .....

Treasury  
Sub-treasury

1. Period of assessment for which refund is claimed .....

General tax      Special

Rs.      Rs.

2. Amount of tax already paid on ..... under chalan number .....

3. Amount of tax finally assessed .. ..

4. Amount of refund claimed .. ..

5. Grounds of refund .....

I, ....., the applicant named in the above application do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Dated .....

Signature .....

\*Strike out whichever is in applicable.

## FORM XX

## Refund Payment Order.

[See Rule 37.]

| Book No.                                                                                       | Voucher No. | Book No.                                                                                                                                                                                         | Voucher No. | Book No.                                                                                                                                                                                         | Voucher No. |
|------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Refunds.                                                                                       |             | Refunds.                                                                                                                                                                                         |             | Refunds.                                                                                                                                                                                         |             |
| Counterfoil Order for the refund of sales tax.                                                 |             | Order for the refund of sales tax. (Payable at the Government Treasury within one month of the date of issue).                                                                                   |             | Order for the refund of sales tax (Payable at the Government Treasury within one month of the date of issue.)                                                                                    |             |
| Refund payable to—                                                                             |             | To the Treasury Officer,                                                                                                                                                                         |             | To the Treasury Officer,                                                                                                                                                                         |             |
| Registration Certificate No. ....                                                              |             | .....                                                                                                                                                                                            |             | .....                                                                                                                                                                                            |             |
| Assessment Record No. ....                                                                     |             | 1. Certified that with reference to the assessment record of ..... bearing Registration Certificate number .....                                                                                 |             | 1. Certified that with reference to the assessment record of ..... bearing Registration Certificate number .....                                                                                 |             |
| Date of Order directing refund—                                                                |             | For the period from 19 , to 19 , ..... a refund of Rs. .... is due to .....                                                                                                                      |             | For the period from 19 , to 19 , ..... a refund of Rs. .... is due to .....                                                                                                                      |             |
| Amount of refund. ....                                                                         |             | .....                                                                                                                                                                                            |             | .....                                                                                                                                                                                            |             |
| Number in collection register showing the collection of amount regarding which refund is made. |             | 2. Certified that the amount of Sales Tax concerning which this refund is allowed has been duly credited to the Government Treasury.                                                             |             | 2. Certified that the amount of Sales Tax concerning which this refund is allowed has been duly credited to the Government Treasury.                                                             |             |
| (Signed) .....                                                                                 |             | 3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature. |             | 3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature. |             |
| Designation .....                                                                              |             | 4. Please pay to ..... the sum of Rs. .... (in figures) (Rupees..... (in words))                                                                                                                 |             | 4. Please pay to ..... the sum of Rs. .... (in figures) (Rupees..... (in words))                                                                                                                 |             |
| Dated .....                                                                                    |             | Date .....                                                                                                                                                                                       |             | Date .....                                                                                                                                                                                       |             |
| Signature of the recipient of the Voucher.                                                     |             | (Signed) .....                                                                                                                                                                                   |             | (Signed) .....                                                                                                                                                                                   |             |
| Date of encashment in the Government Treasury.                                                 |             | Designation .....                                                                                                                                                                                |             | Designation .....                                                                                                                                                                                |             |
| Date .....                                                                                     |             | Date of encashment in the Government Treasury.                                                                                                                                                   |             | Date of encashment in the Government Treasury.                                                                                                                                                   |             |
| Place .....                                                                                    |             | Date .....                                                                                                                                                                                       |             | Date .....                                                                                                                                                                                       |             |
| Place .....                                                                                    |             | Place .....                                                                                                                                                                                      |             | Place .....                                                                                                                                                                                      |             |
| Pay rupees .....only.                                                                          |             | Pay rupees .....only.                                                                                                                                                                            |             | Pay rupees .....only.                                                                                                                                                                            |             |
| The .....19 .                                                                                  |             | The .....19 .                                                                                                                                                                                    |             | The .....19 .                                                                                                                                                                                    |             |
| Treasury Officer.                                                                              |             | Treasury Officer.                                                                                                                                                                                |             | Treasury Officer.                                                                                                                                                                                |             |
| Received payment.                                                                              |             | Received payment.                                                                                                                                                                                |             | Received payment.                                                                                                                                                                                |             |
| Claimant's signature.                                                                          |             | Claimant's signature.                                                                                                                                                                            |             | Claimant's signature.                                                                                                                                                                            |             |

## FORM XXI.

## Refund Adjustment Order.

(See Rule 38.)

Book No. ....

Voucher No. ....

19 19 Refunds.

To

.....

.....

1. Certified with reference to the assessment records of the dealer (Name).....  
..... bearing registration certificate number .....  
..... for the period from 19 to 19  
a refund of Rs. .... is due to (Name) .....

2. Certified that the tax concerning which this refund is allowed has been credited to the Treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of sale-tax due from the said dealer for the ..... 19 -19 , or any subsequent quarter. The dealer shall attach this Order to the return to be furnished by him for the quarter against which the adjustment is desired.

(Signed) .....

Seal.

Designation .....

Date .....

## FORM XXII.

## Register of Applications for Refund of Sales Tax.

(See Rule 41.)

| Serial<br>No. | (i) Date of application for refund.<br>(ii) Date of order of assessment or where<br>an appeal was preferred the date of pass-<br>ing of order by the appellate authority.<br>(iii) Period of assessment for which<br>refund is claimed. | Name of the<br>applicant<br>and his<br>registration<br>number. | Address of the<br>applicant. | Amount of<br>refund<br>applied for. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------|-------------------------------------|
| 1             | 2                                                                                                                                                                                                                                       | 3                                                              | 4                            | 5                                   |
|               |                                                                                                                                                                                                                                         |                                                                |                              |                                     |

| Amount, if any,<br>ordered to be re-<br>funded and the<br>name and designa-<br>tion of the officer<br>allowing the refund. | Method of<br>payment. | No. and date of<br>issue of Refund<br>Payment Order<br>or Refund Adjust-<br>ment Order and<br>signature of the<br>officer issuing the<br>order. | Date for<br>encashment<br>or adjust-<br>ment. | Period of<br>assessment<br>towards<br>which the<br>adjustment<br>is made. |
|----------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------|
| 6                                                                                                                          | 7                     | 8                                                                                                                                               | 9                                             | 10                                                                        |
|                                                                                                                            |                       |                                                                                                                                                 |                                               |                                                                           |

## FORM XXIII.

*Notice under Section 15 (1) of the Bombay Sales Tax Act, 1946.*

(See Rule 42.)

To

(Name) .....

(Address) .....

Registration No., if any .....

You are required, under sub-section (1) of section 15 of the Bombay Sales Tax Act, 1946, to produce \*before me the following documents and accounts and/to furnish me with the following information at ..... on .....

(place)

before

(date).

at (time) .....



(Signed) .....

Designation .....

Date .....

\*Strike out whichever is not required.

## FORM XXIV.

*Form of Appeal against an Order of Assessment or Penalty under Section 11 of the Bombay Sales Tax Act, 1946.*

(See Rule 45.)

To

The .....

The ..... day of ..... 19 .....

Date of order appealed against .....

Name and designation of the officer who passed the order .....

Period of assessment from ..... to .....

Rs.

Amount of general tax assessed .....

Amount of special tax assessed .....

Amount of penalty imposed under section 11 (5) .....

Total .....

The petition of.....  
 carrying on the business known as.....  
 bearing registration certificate number.....whose only/  
 chief place of business in the district of.....is  
 situated at....., Post Office.....sheweth  
 as follows :—

1. Under the Bombay Sales Tax Act, 1946, your petitioner has been assessed for a taxable turnover of Rs.....for the general tax and a taxable turnover of Rs.....for the special tax for the period from.....to.....

2. Under sub-section (5) of section 11 of the Bombay Sales Tax Act, 1946, a penalty of Rs.....has been imposed on your petitioner.

3. The notice of demand is attached hereto.

4. A certified copy of the order appealed against is attached.

5. Your petitioner has paid all tax assessed and penalty imposed under the order appealed against by treasury Chalan number.....dated the.....19

6. Your petitioner's gross turnover, taxable turnover and penalty payable under section 12 (3-A) according to the provisions of the Act, of the business places situated in the District of....., for the period from.....to.....were as under :—

General Turnover.....

Taxable turnover subject to :—

(a) Gross Tax at the rate of—

(i) half anna in the rupee.....

(ii) quarter anna in the rupee.....

(iii)  $\frac{1}{4}$  per cent.....

(iv)  $\frac{1}{8}$  per cent.....

(b) Special tax at the rate of—

(i) one anna in the rupee.....

(ii) half anna in the rupee.....

7. Such turnover was the whole turnover of your petitioner during the quarter. Your petitioner had no other turnover either taxable or otherwise during the said period.

8. Your petitioner has made a return of his turnover to the office of.....under section 10 of the Act and has complied with all the terms of the notice served on him by the.....under section 11 of the Act.

9. Enter here the grounds on which you rely for the purpose of this appeal.

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded to.....for re-assessment or that the order of the.....imposing a penalty under section 11 (5) of Rs.....upon your petitioner may be set aside.

Your petitioner.....named above, does hereby declare that what is stated herein is true to the best of his knowledge and belief.

(Signed).....

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.)

Note.—Strike out whichever is not required.

## FORM XXV.

*Form of Application for Revision under Section 22 of the Bombay Sales Tax Act, 1946.*

[See Rule 48.]

To

The .....  
 The ..... day of ..... 19 ..  
 Date of order against which the application for revision is submitted.....  
 Name and designation of the officer who passed the order.....  
 Period of assessment from..... to.....  
 Amount of general tax assessed ..... Rs.  
 Amount of special tax assessed .....  
 Amount of penalty imposed under section 11 (5) .....  
 Total .....

The petition of ..... carrying on  
 the business known as ..... bearing registration  
 certificate number..... whose only/chief place of  
 business in the district of ..... is situated at.....  
 Post Office..... sheweth as follows :—

1. Under the Bombay Sales Tax Act, 1946, your petitioner has been assessed  
 for a taxable turnover of Rs ..... for the general tax and  
 a taxable turnover of Rs..... for the special tax for the  
 period from..... to.....

2. Under sub-section (5) of section 11 of the Bombay Sales Tax Act, 1946,  
 a penalty of Rs..... has been imposed on your petitioner.

3. The notice of demand is attached hereto.

4. A certified copy of the order against which the petition for revision is sub-  
 mitted is attached.

5. Your petitioner has paid all tax assessed and the penalty imposed under the  
 order sought to be revised hereby, by treasury Chalan number.....  
 dated, the..... 19 ..

6. Your petitioner's gross turnover, taxable turnover and penalty payable under  
 section 12(3A) according to the provisions of the Act, of the business places situated  
 in the district of ..... for the period from.....  
 to..... were as under :—

Gross Turnover ..... Rs.

Taxable Turnover subject to—

(a) General tax at the rate of—

- (i) half anna in the rupee.....
- (ii) quarter anna in the rupee.....
- (iii)  $\frac{1}{4}$  per cent.....
- (iv)  $\frac{1}{8}$  per cent.....

(b) Special tax at the rate of—

- (i) one anna in the rupee.....
- (ii) half anna in the rupee.....

7. Such turnover was the whole turnover of your petitioner during the quarter. Your petitioner has no other turnover either taxable or otherwise during the said period.

8. Your petitioner has made a return of his turnover to the office of..... under section 10 of the Act and has complied with all the terms of the notice served on him by the..... under section 15 of the Act.

9. Enter here the grounds on which you rely for the purpose of this revision.

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded to..... for reassessment or that the order of the..... imposing a penalty under section 11 (5) of Rs..... upon your petitioner may be set aside.

Your petitioner.....named above, does hereby declare that what is stated herein is true to the best of his knowledge and belief.

(Signed).....

(To be signed by the petitioner by an agent duly authorised in writing in this behalf by the petitioner.)

*Note.*—Strike out whichever is not required.

#### FORM XXVI.

*Letter to a Dealer when it is proposed to pass an Order which affects him prejudicially under Section 22 of the Bombay Sales Tax Act, 1946.*

(See Rule 49.)

To

.....(dealer)  
of.....Registration No.....

Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you

should attend either personally, or by agent duly authorised for the purpose at the office of the undersigned at..... on the..... day of .....19 .

Gist of the order proposed to be passed :—



(Signed).....

Designation.....

Date.....

FORM XXVI-A.

*Notice under the proviso to section 23A (1) of the Bombay Sales Tax Act, 1946.*

(See Rule 50-A.)

To

Name .....

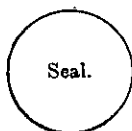
(Address) .....

Registration No., if any .....

WHEREAS it appears that in the order No..... dated .....  
decision  
passed by.....for the period from.....  
given  
 to.....in your case, there is the following mistake, namely :—

AND WHEREAS it is proposed to rectify the mistake as stated below, which will have the effect of enhancing the tax, you are hereby given notice under reducing the amount of a refund, the proviso to sub-section (1) of section 23A sub-section (2) read with the proviso to sub-section (1) of section 23A of the Bombay Sales Tax Act, 1946, that if you wish to prefer any objection against the proposed rectification, you should attend either personally or by agent duly authorised for the purpose at ..... at ..... on.....the day of.....19 .

Gist of the rectification proposed to be made :—



(Signed) .....

Dated.....19 .

Designation .....

## FORM XXVII.

*Register of Complaints and Prosecutions.*

(See Rule 54.)

| Serial<br>Num-<br>ber. | Dealer's<br>name,<br>address and<br>registration<br>number. | Date of<br>report. | Date of<br>sanction<br>of<br>prosecution. | Designation<br>of officer<br>sanctioning<br>prosecution. | Offence<br>charged. | Date of<br>order for<br>payment of<br>composition<br>money. | Authority<br>making the<br>order for<br>payment of<br>composition<br>money. | Amount of<br>composition<br>money<br>ordered<br>to be paid. |
|------------------------|-------------------------------------------------------------|--------------------|-------------------------------------------|----------------------------------------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------|
| 1                      | 2                                                           | 3                  | 4                                         | 5                                                        | 6                   | 7                                                           | 8                                                                           | 9                                                           |
|                        |                                                             |                    |                                           |                                                          |                     |                                                             |                                                                             |                                                             |

| Amount of<br>composition<br>money paid<br>(if any) and<br>date of payment<br>with treasury<br>chalan number. | Court before<br>which<br>complaint<br>is lodged. | Date on<br>which<br>complaint<br>is lodged. | Date of<br>Court's final<br>order. | Nature of<br>Court's final<br>order. | Sentence<br>awarded by<br>Court (if<br>any). | Order passed<br>by the<br>appellate<br>authority. | Remarks. |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------------|----------|
| 10                                                                                                           | 11                                               | 12                                          | 13                                 | 14                                   | 15                                           | 16                                                | 17       |
|                                                                                                              |                                                  |                                             |                                    |                                      |                                              |                                                   |          |

## FORM XXVIII.

*Order directing Acceptance of Composition Money levied under Section 26 of the  
Bombay Sales Tax Act, 1946.*

(See Rule 55.)

To

The Officer-in-charge of the Government Treasury

at.....

Whereas in accordance with the provision of section 23 of the Bombay Sales Tax Act, 1946, I have agreed to accept by way of composition the sum of Rs. ....

(in figures)

(Rupees.....)

(in words)

from.....(dealer) of.....

(address), you are hereby requested to receive the said sum on my behalf and to place it to the credit of the Consolidated Fund of the State " XIII-Other Taxes and Duties—D-Other Items—Sales Tax ", and to return two receipted chalangas to the aforesaid dealer.

Seal.

(Signed).....

Dated.....19 .

Designation.....

MEMORANDUM No.....dated.....19 .

Copy forwarded to .....  
for information with reference to his application dated the.....19 .  
He is directed to submit a copy of the receipted chalan/money-order acknowledgement to the Sales Tax Officer..... and to report compliance to the undersigned by the.....19 .

(Signed).....

Designation.....

Seal.

MEMORANDUM No.....dated.....19 .

Copy forwarded to the Sales Tax Officer, for information and necessary action.

(Signed).....

Designation.....

Seal.

## APPENDIX A.

S. 4 (4)  
Bombay  
Sales Tax  
Tribunal  
Regulations,  
1948.

G. N., F. D., No. 6513/33-S.T., dated 6th August 1948 (B. G., Pt. IV-B, p. 659).

The following regulations made by the Tribunal constituted under section 4 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), read with the Bombay Sales Tax (Repeal and Re-enactment) Act, 1948 (Bom. XXIV of 1948), in exercise of the powers conferred on it by sub-section (4) of the said section 4 and with the previous sanction of the Government of Bombay, are hereby published as required by sub-section (5) of the said section 4 :—

## REGULATIONS.

## CHAPTER I.

*General.*

1. *Short title.*—These regulations may be called the Bombay Sales Tax Tribunal Regulations, 1948.

2. *Definitions.*—In these regulations, unless there is anything repugnant in the subject or context,—

(a) “ Act ” means the Bombay Sales Tax Act, 1946, read with the Bombay Sales Tax (Repeal and Re-enactment) Act, 1948 ;

(b) “ appeal ” means a memorandum of appeal to the Tribunal filed under section 21 of the Act ;

(c) “ application for revision ” means an application for revision made to the Tribunal under section 22 of the Act ;

(d) “ application for reference ” means an application made under section 23 requiring the Tribunal to refer to the High Court any question of law ;

(e) “ Form ” means a form appended to these regulations ;

(f) “ Government agent ” means an officer or pleader appointed by Government to receive on its behalf notices issued by the Tribunal and generally to appear, act and plead on its behalf in all proceedings before the Tribunal ;

(g) “ legal representative ” means a person who in law represents the estate of a deceased person and includes any person decided by the Tribunal to represent the deceased person in the proceedings pending before the Tribunal, unless and until a competent court has decided otherwise ;

(h) “ pleader ” means a pleader as defined in section 2 (15) of the Code of Civil Procedure, 1908 ;

(i) “ President ” means the President of the Tribunal ;

(j) “ Registrar ” means the person who is for the time being discharging the functions of the Registrar of the Tribunal ;

(k) “ Rules ” means the Bombay Sales Tax Rules, 1946, and the word “ rule ” shall be construed accordingly ;

(l) “ Tribunal ” means the Tribunal constituted under section 4 of the Act ;

(m) Words and expressions used but not defined in these regulations shall have the meanings assigned to them in the Act and the Rules.

## CHAPTER II.

*Sittings and office hours.*

3. *Place of hearing.*—(1) The headquarters of the Tribunal shall be at Bombay.

(2) All appeals and applications for revision and reference shall ordinarily be heard at Bombay :

Provided that the Tribunal may, by reason of the great number of such appeals or applications in respect of any area or for any other reason, hear them at any other convenient place in the State of Bombay.

(3) Sufficient notice about the sitting of the Tribunal outside Bombay shall be given by publication on the notice board of the Tribunal and in any two newspapers having circulation at the place where the sitting is to be held.

4. *Notice of date of hearing.*—The Registrar shall, with the approval of the President, arrange for the sittings of the Tribunal for hearing the appeals and applications for revision and reference and publish the days fixed for the hearing thereof on the notice board of the Tribunal sufficiently in advance.

5. *Office hours.*—The office of the Tribunal shall observe the same office hours as the other offices of the State Government. It shall remain closed on Sundays and such holidays as may be declared by Government for such offices.

## CHAPTER III.

*Presentation, registration and admission of appeals and applications.*

6. *Presentation of appeals and applications.*—(1) An appeal or an application for revision or reference shall be presented in person by the appellant or applicant, as the case may be, or by his pleader or duly appointed agent to the Registrar during office hours or sent to him by registered post.

(2) When such appeal or application is presented by a pleader or an agent, other than Government agent whose appointment as such agent has been notified in the *Official Gazette*, it shall be accompanied by a letter of authority appointing him as such.

(3) Every such appeal or application shall be made in accordance with the provisions of the Act, the Rules and these regulations and shall be accompanied by the fees prescribed under the Rules.

(4) An appeal shall be accompanied by a duplicate copy of the chalan showing that the tax, with penalty, if any, has been paid.

(5) An application for reference shall clearly set out the question of law required to be referred to the High Court and the manner in which it arises and give concisely the reasons for urging that the Tribunal has ignored it or wrongly decided it. Every such application when made by a dealer shall be accompanied by the fee prescribed under sub-section (1) of section 23 of the Act.

(6) Every appeal or application shall be accompanied by one certified copy and two uncertified copies of the order complained of and by two copies of the appeal or application, unless the production of any such copy is dispensed with by the President.

(7) Every appeal or application by a dealer shall specify the name and address of the appellant or the applicant and specify the Government of Bombay as the respondent or the opponent, as the case may be. Where Government is the appellant or the applicant, the name and address of the respondent or the opponent, as the case may be, shall be specified in the appeal or application, so far as they can be ascertained.

7. *Registration of appeals and applications.*—(1) On receipt of an appeal or an application for revision or reference, the Registrar shall endorse on it the date of its receipt. The Registrar shall, as soon as possible, examine it and see—

- (i) that the person presenting it has authority to do so ; and
- (ii) that it conforms with all the provisions of the Act, the Rules and these regulations.

If the Registrar is satisfied on these points, he shall cause it to be registered in the appropriate register maintained under regulation 8.

(2) If the Registrar finds that the appeal or application presented to him does not conform with any of the said provisions or is not accompanied by the requisite fees, he shall make a note on the appeal or application to that effect and may call upon the party concerned or his pleader or his agent to remedy the defect within a period of 7 days of the receipt of notice to do so. The Registrar may, for good and sufficient cause, extend the period for the purpose of remedying the defect, provided that if the extension of more than seven days in the aggregate is sought for, the Registrar shall place the matter before the President and obtain his orders in that behalf.

(3) If the defect is remedied within the period allowed under sub-regulation (2), the Registrar shall cause the appeal or application, as the case may be, to be registered in the appropriate register.

(4) If the party concerned or his pleader or his agent fails to remedy the defect within the said period the Registrar shall make his report to the Tribunal and, with the approval of the President, fix a date for the hearing, of which due notice shall be given to the party or his pleader or his agent.

(5) On the date so fixed, the Tribunal shall go through the relevant papers, hear the party, or his pleader or his agent, if present and pass suitable orders directing that the appeal or application be registered or rejecting it. Where the appeal or application is rejected, the Tribunal shall record its reasons for doing so.

(6) When an appeal or application has been ordered to be registered under this regulation the Registrar shall see that it is registered as soon as practicable and in any case not later than seven days from the date of the order requiring it to be registered.

8. *Maintenance of Registers.*—The Registrar shall maintain separate registers for—

- (i) appeals in Form A ;
- (ii) applications for revision in Form B ; and
- (iii) applications for reference in Form C.

9. *Intimation of registration to the Commissioner.*—When any appeal or application has been registered under regulation 7, the Registrar shall, as soon as may be, send an intimation thereof in Form D to the Commissioner calling for the record and proceedings relating to such appeal or application, unless the papers are already in the office of the Tribunal.

10. *Admission.*—(1) On receipt of the record and proceedings of the appeal or application, as the case may be, the President shall go through the papers and if he is of the opinion that there is substance in the appeal or application, he shall admit it.

(2) If the President is of the opinion that there is no substance in such appeal or application, he shall direct that it be placed before the Tribunal for preliminary hearing on a date fixed by him of which notice shall be given to the appellant or applicant, as the case may be, or to his pleader or his agent.

(3) A notice under sub-regulation (2) shall declare that if the parties do not appear before the Tribunal either in person or through a pleader or an agent on the date mentioned in the notice, the appeal or application, as the case may be, shall be heard and decided *ex-parte*.

(4) On the date so fixed the Tribunal shall, after hearing the appellant or applicant, as the case may be, or his pleader or his agent, pass orders either admitting the appeal or application or dismissing it. Where the appeal or application is dismissed, the Tribunal shall record its reasons for doing so.

(5) Where the appellant or applicant or his pleader or his agent, as the case may be, is absent on the date fixed for hearing, the Tribunal may dismiss the appeal or application or pass such orders as it deems just and proper.

#### CHAPTER IV.

##### *Hearing, Adjournment and Judgment.*

11. *Notice to respondent or opponent.*—After any appeal or application has been admitted a notice shall be delivered or sent by post to the respondent or opponent calling upon him to appear before the Tribunal on the date specified in the notice. The notice shall also declare that if he does not appear before the Tribunal either in person or through a pleader or an agent on the date specified in the notice or on any subsequent date to which the hearing may be adjourned, the Tribunal shall hear and decide the appeal or application *ex-parte*.

12. *Procedure at the hearing.*—On the date fixed or on any other day to which the hearing may be adjourned, the appellant or applicant or his pleader or his agent, shall ordinarily be heard first in support of his appeal or application. The respondent or the opponent or his pleader or his agent shall, if necessary, be heard next and in such case the appellant or applicant or his pleader or his agent shall be entitled to reply.

13. *Hearing in the absence of parties.*—(1) If, on the day fixed for hearing or on any other day to which the hearing may be adjourned, the appellant or applicant does not appear either in person or through his pleader or his agent when the appeal or application is called for hearing, the Tribunal may dismiss the appeal or application or may decide it on merits, after hearing the respondent or opponent or his pleader or his agent, if present.

(2) If, on the day fixed for hearing or on any other day to which the hearing may be adjourned, the respondent or opponent does not appear either in person or through his pleader or his agent when the appeal or application is called for hearing, the Tribunal may decide the same on merits, after hearing the appellant or applicant or his pleader or his agent, if present.

14. *Restoration of appeals and applications decided ex-parte.*—If any of the parties was absent at the date of the hearing, either preliminary or final, and the appeal or application was heard and decided *ex-parte*, the party concerned may apply for a restoration of the appeal or application and if the party satisfies the Tribunal that he had no notice of the date of the hearing or that he was prevented by any sufficient cause from appearing when the appeal or application was called for hearing, the Tribunal may restore the appeal or application to its file, provided that where the other party had appeared in the appeal or application, such party shall be given notice and an opportunity of being heard before the order for restoration of the appeal or application is made.

15. *Fresh evidence and witnesses.*—(1) No party to an appeal or application for revision or reference shall be entitled to adduce fresh evidence, whether oral or documentary, before the Tribunal. The Tribunal may accept documents tendered by a party or call for them, if it is of opinion that they are necessary for deciding the appeal or application: provided that the other party shall in that case be entitled to produce rebutting evidence.

(2) If the Tribunal is of opinion that any witness should be examined, it may, instead of examining him before itself, ask the Commissioner to have him examined by the Assistant Commissioner of Sales Tax or the Sales Tax Officer of the area from which the appeal or application is received and submit his deposition.

(3) Where fresh evidence has been adduced under sub-regulation (1) or a witness has been examined, as provided in sub-regulation (2), the parties, may, if they so desire, address the Tribunal on points arising out of the fresh evidence or the deposition of the witness.

16. *Adjournment.*—The Tribunal may on such terms as it thinks fit, and at any stage adjourn the hearing of any appeal or application.

17. *Procedure in case of death of one of several appellants or applicants or of sole appellant or applicant.*—If an appellant or applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is made a party to the appeal or application, the Tribunal shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the appellant or applicant died, the appeal or the application shall abate as regards the deceased and if he be the sole appellant or applicant the appeal or application shall be dismissed. Otherwise, it shall be proceeded with as regards the remaining appellants or applicants.

18. *Procedure in case of death of one of several respondents or opponents or of sole respondent or opponent.*—If a respondent or opponent dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is made a party to the appeal or application, the appellant or the applicant shall apply to the Tribunal for making the legal representative of such respondent or opponent a party to the appeal or application within ninety days from the date on which the respondent or opponent died. If the appellant or applicant fails to do so, the appeal or application shall abate as regards the deceased. If the deceased be the sole respondent or opponent, the appeal or application shall be dismissed. Otherwise, it shall be proceeded with as regards the remaining respondents or opponents.

19. *No abatement by reason of death after hearing.*—Notwithstanding anything contained in regulations 17 and 18, there shall be no abatement by reason of the death of any party, between the conclusion of the hearing and the pronouncing of the judgment, but the judgment may in such case be pronounced notwithstanding the death and shall have the same force and effect as if it had been pronounced

before the death took place. No legal representative need be made party in such case.

20. *Determination of legal representative.*—If a question arises in any appeal or application whether a person is or is not the legal representative of a deceased party, such question may be determined by the Tribunal in a summary way after taking evidence, if necessary.

21. *Procedure in case of assignment.*—In any case where the business of a dealer who is a party to an appeal or application before the Tribunal is, during the pendency of it, assigned or devolved wholly or in part to or upon some other person, the appeal or application may, by leave of the Tribunal, be continued by or against such person.

22. *Procedure in case of insolvency.*—If a dealer, who is a party to an appeal or application, becomes insolvent and his estate becomes vested in the assignee or receiver, the latter may, by leave of the Tribunal, be made a party to the appeal or application.

23. *Abatement or dismissal for failure of legal representative, etc., to apply in time may be set aside.*—A person claiming to be the legal representative of a deceased appellant or applicant or the assignee or receiver of an insolvent appellant or applicant may apply within sixty days from the date of abatement or dismissal of the appeal or application to have the abatement or dismissal set aside and if it is proved to the satisfaction of the Tribunal that he was prevented by sufficient cause from appearing within time, the abatement or dismissal shall be set aside by the Tribunal and the appeal or application be proceeded with.

24. *Benches.*—(1) The President shall have power to constitute benches from among the members of the Tribunal, including himself, to hear any appeal or application. Every appeal, application for revision or application for reference shall be heard by a bench :

Provided that any interlocutory application during the hearing of such appeal or application may be heard by a single member of the bench.

(2) Such benches shall consist of two or more members, including the President. Where a bench consists of three members, the opinion of the majority shall prevail and decision shall be in accordance with the opinion of the majority. Where a bench consists of two members and if the two members differ, the appeal or application shall be referred for hearing to the third member who was not party to the original decision.

25. *Pronouncement of judgment.*—(1) When the hearing of an appeal or application is complete, the Tribunal shall pronounce its judgment forthwith or shall fix a date for the same. Such date shall be notified on the notice board of the Tribunal.

(2) Every judgment of the Tribunal shall be in writing.

26. *Unanimous or majority judgment.*—Where the judgment is unanimous, it shall be signed and dated by all the members in open court. Where it is a judgment of the majority, it shall be similarly signed and dated by the members forming the majority. The dissenting member shall also write his judgment and record his opinion on the point or points on which he dissents.

27. *Certain matters to be specified in the judgment.*—The Tribunal shall, in its judgment, state at the end, whether the appeal or application is dismissed or allowed wholly or in part and mention the relief, if any, granted to the appellant applicant.

28. *Judgment to contain statement of case to High Court.*—In its judgment on an application for reference, the Tribunal shall give a concise but clear statement of the facts leading to the application and shall formulate with precision the question of law to be referred to the High Court for decision.

29. *Costs.*—(1) The costs of the appeal or application shall be in the discretion of the Tribunal.

(2) In its final order the Tribunal shall state who shall bear the costs and in what proportion, if any.

(3) A bill of costs shall be drawn up by the Registrar in Form E, and attached to the judgment.

30. *Supply of certified copies of judgment to Commissioner and other party.*—A certified copy of every judgment of the Tribunal shall be forwarded to the Commissioner as soon as practicable. A certified copy of it shall also be supplied free of cost and without application to the other party to the appeal or application.

#### CHAPTER V.

##### *Miscellaneous.*

31. *Copies of documents on payment of fees.*—(1) Any party to the appeal or application before the Tribunal may apply to the Registrar for a certified copy of any document (including the judgment) in the record of the appeal or application to which he is a party.

(2) The application shall be accompanied by deposit of an amount to cover the cost of preparing copies according to the following scale of copying fees, namely :—

(a) for the first 200 words or less—

|            |         |        |
|------------|---------|--------|
| English    | .. .. . | 12 as. |
| Vernacular | .. .. . | 6 as.  |

(b) For every additional 100 words or fraction thereof—

|            |         |       |
|------------|---------|-------|
| English    | .. .. . | 6 as. |
| Vernacular | .. .. . | 3 as. |

A uniform extra fee of Re. 1 shall be charged on an application for copies required urgently. The amount calculated according to the above scale shall be retained by the Registrar as copying fees and the surplus amount, if any, deposited by the party shall be refunded to him at the time of supplying the copy : provided that the party shall, if the amount deposited by him is not sufficient to cover copying fees, pay the deficit before taking delivery of the copy.

(3) If the Registrar feels any doubt about the propriety of granting a copy of any such document, he shall place the application before the President and act in accordance with the orders of the President.

(4) Persons who are not parties to an appeal or application may be supplied with a copy of any such document only under the orders of the President and on payment of the copying fees.

32. *Forms of notices.*—Forms F to J with suitable modifications shall be used for the purpose of the notices to be issued by the Tribunal.

33. *Service of notices on Government.*—Notices required to be served on Government shall be served on Government agent and pending his appointment on the Commissioner.

34. *Service of notices in general.*—(1) The notices required to be issued to the parties under the Act or these regulations shall be served in the manner provided in rule 51, subject to the modification that the words "by post" in the said rule shall mean by registered post with acknowledgment due. An acknowledgment containing the signature of the addressee or his pleader or his agent or an endorsement by the postal authorities to the effect that the notice was refused by the addressee shall, unless the contrary is proved, be deemed to be sufficient to hold that the notice was duly served.

(2) Where the Tribunal is satisfied that the addressee is evading service or that it is not possible to serve the notice in the ordinary way, it may direct that a copy of the notice should be affixed on its notice board and another copy on the outer door or some other conspicuous part of the dealer's office or place of business last notified by the dealer.



## FORM C.

(See Regulation 8.)

THE SALES TAX TRIBUNAL, BOMBAY.

*Register of Applications for Reference.*

| Serial<br>No. | Names of parties and their<br>pleaders, or agents, if any. | Date of the<br>original<br>decision of the<br>Tribunal. | Date of filing<br>the application. |
|---------------|------------------------------------------------------------|---------------------------------------------------------|------------------------------------|
| 1             | 2                                                          | 3                                                       | 4                                  |
|               |                                                            |                                                         |                                    |

| Substance of<br>the application. | Date of the<br>order of the<br>Tribunal on<br>the application. | The order<br>passed by the<br>Tribunal. | Whether passed<br>unanimously or<br>by majority. | Remarks. |
|----------------------------------|----------------------------------------------------------------|-----------------------------------------|--------------------------------------------------|----------|
| 5                                | 6                                                              | 7                                       | 8                                                | 9        |
|                                  |                                                                |                                         |                                                  |          |

## FORM D.

(See Regulation 9.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal  
Application No. of 19 .

Appellant.  
Applicant.

*versus*

Respondent.  
Opponent.

To

The Commissioner of Sales Tax,  
Bombay.

Please take note that the abovenamed appellant  
applicant has filed an appeal  
application for revision before the Tribunal against your decision in appeal  
application for reference application  
No. of 19 (of your file). You are requested to send the  
record and proceeding of the above appeal  
application with all practicable despatch.

Given under my hand and the seal of the Tribunal.  
(Date).

By order,

Registrar.

Seal.

## FORM E.

(See Regulation 29.)

BILL OF COSTS (TO BE ATTACHED TO THE JUDGMENT.)

Sales Tax Tribunal Appeal  
Application No. of 19 .

Appellant.  
Applicant.

*versus*

Respondent.  
Opponent.

| For the <u>Appellant.</u><br><u>Applicant.</u> | For the <u>Respondent</u><br><u>Opponent.</u> |
|------------------------------------------------|-----------------------------------------------|
|                                                |                                               |
|                                                |                                               |
|                                                |                                               |

Prepared by

(Date)

By order,

Examined by

Clerk.

Clerk.

Seal.

Registrar.

## FORM F.

(See Regulation 32.).

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal No. of 19 .  
Application

Appellant.  
Applicant.

versus

Respondent.  
Opponent.

To

The abovenamed Appellant.  
Applicant.

You have filed an appeal  
application for revision against the order of the Commissioner of  
reference the Tribunal in the

Sales Tax, Bombay, in appeal/application No. of 19 of his file. It does not comply with  
 abovementioned appeal/application.

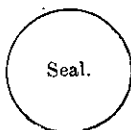
provisions of the Bombay Sales Tax Act, 1946, and the rules and regulations  
 made thereunder in the following respects :—

2. You are hereby required to remedy the defects within 7 days of the receipt  
 of this notice by you. If you fail, the matter will be placed for orders before the  
 Tribunal.

Given under my hand and the seal of the Tribunal.

(Date).

By order,



Registrar.

## FORM G.

(See Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal  
Application No. \_\_\_\_\_ of 19 \_\_\_\_\_Appellant.  
Applicant.

versus

Respondent.  
Opponent.

To

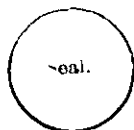
The abovenamed Appellant.  
Applicant.

Take notice that the appeal  
application for revision  
reference filed by you against the decision of  
the order of the  
the Commissioner of Sales Tax, Bombay, in Appeal/Application No. \_\_\_\_\_ of  
Tribunal in the abovementioned Appeal/Application.  
19 \_\_\_\_\_, of his file has been placed before the Tribunal for orders as it is  
defective as already intimated to you. The Tribunal will hear the matter  
on \_\_\_\_\_. If you want to be heard, you should  
be present at the time of the hearing in person or through duly appointed pleader  
or agent. If you fail to do so, the Tribunal will pass suitable orders in your  
absence.

Given under my hand and the seal of the Tribunal.

(Date).

By order,

\_\_\_\_\_  
Registrar.

## FORM H.

(See Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal  
Application No. \_\_\_\_\_ of 19 \_\_\_\_\_Appellant.  
Applicant.

versus

Respondent.  
Opponent.

To

The abovenamed Appellant.  
Applicant.

Take notice that the above Appeal  
pplica ion for revision  
reference has been set down for

hearing by the Tribunal on \_\_\_\_\_ to decide whether the appeal  
application should be admitted or not, and that you should attend on that day personally or through your duly appointed pleader or agent. On your failure to do so, the Tribunal will hear and decide the appeal/application *ex parte*.

Given under my hand and the seal of the Tribunal.

(Date).

By order,



Registrar.

FORM I.

(See Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal  
Application No. \_\_\_\_\_ of 19 \_\_\_\_\_

Appellant.  
Applicant.

*versus*

Respondent.  
Opponent.

To

The abovenamed Respondent.  
Opponent

Take notice that the abovenamed Appellant  
Applicant has filed an Appeal  
Application for revision before  
reference

this Tribunal against the decision of the Commissioner of Sales Tax, Bombay, in Appeal/  
 against the order of the Tribunal in the above mentioned Appeal/Application  
 Application No. \_\_\_\_\_ of 19 \_\_\_\_\_ of his file, and that the Tribunal has

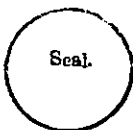
fixed \_\_\_\_\_ as the date for hearing. The Tribunal will hear it on that day or on a subsequent date to which it may adjourn it, after notifying the date on the notice board.

If you do not appear on the above date or dates, personally or through duly appointed pleader or agent the Tribunal will hear and decide the appeal *ex parte*.

Given under my hand and the seal of the Tribunal.

(Date).

By order,



Registrar.

## FORM J (GENERAL).

(See Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY

Appeal  
Application No.

of 19

Appellant.  
Applicant.*versus*Respondent.  
Opponent.To  
The

This is to give you notice that

Given under my hand and the seal of the Tribunal.

(Date).

By order,



Registrar.

Bombay,

19 .